

# 1981

## District of Columbia Individual Income Tax Forms

This package contains the following:  
Form D-40 — Schedules A,B,C,D,E and H

### IMPORTANT MESSAGE TO TAXPAYERS

This booklet contains your 1981 District of Columbia Individual Income Tax forms and related instructions. We urge that you read these instructions carefully before completing your return.

Some changes have been made as a result of the Economic Recovery Tax Act of 1981. **Capital gains and losses** are still given the same treatment by the District as by the Federal government. Also, the District gives the same treatment to **depreciation** under the new Accelerated Cost Recovery System (ACRS) as is given by the Federal government. However, interest earned or received from "**All Savers**" certificates, which is not taxed by the Federal government, is taxed by the District on the same basis as other taxable interest.

We suggest that you fill out your return as soon as possible, so that you can determine whether you will require assistance from the Department of Finance and Revenue. If you have a question which you cannot answer for yourself from the instructions, please call 727-6103 for assistance. Help in person can be obtained at a number of locations in the District. To find the one nearest you, call 727-6103.

**Refunds.** Generally, taxpayers who file error free returns on or before January 31 will receive refunds within two weeks. Returns received after January 31 will take four to six weeks to process. Please help us and yourself by filing early, and by not calling to inquire about your refund until sufficient time has elapsed for processing to be completed.

Do you use the booklet and forms that are mailed to you, or does an accountant or tax preparer make out your tax return? If you do not need to have a booklet mailed to you next year, we can save money on printing and mailing costs. Let us know by checking the box above the signature line, on the first page of Form D 40.



Carolyn L. Smith, Director  
Department of Finance and Revenue

District of  
Columbia



Department  
of Finance  
and Revenue

Peel off the label below and place it in  
the address area of the Form D-40 you  
file. ▼ Make necessary corrections.

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1981

# Instructions for Form D-40 and for Schedules A, B, C, D, E, and H

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DISTRICT OF COLUMBIA



DEPARTMENT OF FINANCE AND REVENUE

## IMPORTANT

The Economic Recovery Tax Act of 1981 made many changes in the Federal income tax law for 1982 and subsequent years. Some of the changes are applicable for the 1981 tax year. It is very important to note that the District of Columbia law **does not** conform to many of these changes. However, the District of Columbia will follow conformity in regard to some of these changes. We will follow the Federal Treatment for reporting capital gains and losses. We will also follow the Federal method and basis of Depreciation under the new Accelerated Cost Recovery System (ACRS). The District of Columbia **will not** follow Federal treatment of the "All Savers" Certificates.

There were a number of changes made last year regarding the requirements for preparing the Property Tax Credit Claim form, Schedule H. Be sure to carefully read the detailed instructions pertaining to Schedule H before you prepare the form. These instructions appear on pages 7 and 8. Important changes were also made last year regarding the requirements for claiming credit for taxes paid to another State. Be sure to carefully read the instructions on page 4 regarding these requirements.

If you do not require booklet to be mailed to you next year, please check the box provided on the front page of form D-40. Then instead of forms you will receive a card with your mailing label attached. The label can be put on your tax return. Requesting that forms not be mailed cuts waste and reduces government costs.

Rental income from real or personal property in the District is subject to the D.C. Unincorporated Business Franchise Tax if the gross rental income exceeds \$12,000 during the year. This is true whether or not services in connection with the rental(s) are performed. See the instructions for Form D-30, D.C. Unincorporated Business Franchise Tax Return for further information. If the gross rental income is less than \$12,000, report the income and related expense on Schedule E, Part II of your Individual Income Tax Return, Form D-40.

The District of Columbia provides a tax form which will permit married taxpayers to file separately on one return form by completing column A for the husband and column B for the wife. Taxpayers who are single, head of family, married filing jointly, or married and spouse is filing on a separate return form use column B.

Please use the mailing label on the forms sent to you. If you did not receive forms with a label, print or type your name and address. If you are married, give Social Security numbers for both you and your spouse whether you file a joint separate or combined separate return.

If you are filing a joint or combined separate return, please show the Social Security numbers in the same order that you show your first names on the tax form.

Under the provisions of Title V, Sec. 1(a) of the D.C. Income and Franchise Tax Act, your Social Security number must be entered in the space provided. Married persons must enter his (her) spouse's number even though separate returns are filed. Your Social Security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

### Taxpayers Receiving \$5,000 or Less in Income from Wages, Dividends and Interest and Electing to Use the Optional Tax Table.

You must be a resident of the District of Columbia for the entire year to use the Optional Tax Table.

1. Check the appropriate block(s) and enter all information called for on lines 1 thru 5 under Filing Status and Exemptions.
2. Enter the total amounts received as wages, dividends and interest on lines 27, 28 and 29 respectively in the Adjusted Gross Income Summary on page 2. If dividends and interest are reported, complete the information called for in Schedule B (Form D-40). Enter amount of adjusted gross income on line 41, page 2 and again on line 6, page 1.
3. If you are entitled to the property tax credit, complete Schedule H. See specific instructions for Schedule H (Form D-40).
4. Find your tax in the Optional Tax Table on page 8 of these instructions and enter amount of tax on line 11, page 1.
5. If you made campaign contributions to certain specific candidates (see instructions for line 13), you are entitled to a credit of fifty percent of such contributions up to a maximum of \$50.00 on a joint return or \$25.00 on all other returns.
6. Complete lines 17 through 24, page 1 in accordance with instructions contained on the return. If combined separate filing is elected, you must also complete line 25 or line 26.
7. Sign your return. If husband and wife file a joint or combined separate return, both must sign. Attach check or money order for any balance of tax due.

## GENERAL INSTRUCTIONS

### Who Must File a Tax Return

You are required to file a return if your income exceeds (a) \$1,500 for married person living with husband or wife; (b) \$750 for all others; and

- (1) You maintained a permanent home (domicile) in the District at any time during the calendar year (If you were domiciled in the District for less than 12 months you must file a part-year return); or
- (2) You maintained a place of abode (lived) in the District for more than seven months of the calendar year (If you were a resident of the District for more than 7 months but less than 12 months you must file a part-year return).

Domicile has been defined as "that place where a man has his true, fixed, and perma-

nent home and principle establishment, and to which whenever he is absent he has the intention of returning."

If you are entitled to a property tax credit, you must file Schedule H (Form D-40) to secure this credit. If you are not required to file a D.C. income tax return, Schedule H (Form D-40) may be filed by itself.

### Who is Not Required to File a Return

You are not required to file a return if you were —

- (1) A nonresident of the District;
- (2) single, or married and not living with husband or wife, and received less than \$750 gross income during the taxable year;
- (3) married and living with husband or wife and the combined gross income received by both spouses during the taxable year was less than \$1,500; or
- (4) (a) an elective officer of the U.S. Government; or  
(b) an employee on the personal staff (not a committee staff) of an elected officer in the legislative branch of the U.S. Government and both you and the elected officer are bona fide residents of the same State; or  
(c) an officer of the executive branch of the U.S. Government whose appointment to the office held was by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President, unless you were domiciled within the District on the last day of the taxable year.

**Note:** Any individual not required to file a D.C. income tax return under the provisions of (4)(b) above must file an annual information return, Form D-100. This information return is due to be filed on or before April 15, 1982.

If you are not required to file a tax return and D.C. tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B may also be used to request a ruling with respect to liability for D.C. income tax.

**NOTE:** If husband and/or wife lived in the District for less than a full year and for different periods of time, they must file on separate forms D-40.

**How to File a Part-Year Return.** — If you were a D.C. resident for less than a full calendar or fiscal year —

- (1) Include in your return all gross income received while you were a resident of the District.
- (2) Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District.
- (3) You may itemize your deductions or claim the standard deduction. If you itemize your deductions, claim only those deductions actually paid while you were a resident of the District. If you claim the standard deduction, you should compute it as follows:  
Take the lesser of —  
(a) 10% of your adjusted gross income, or

- (b) \$1,000 (\$500 in the case of a married person filing separately) prorated by the number of months you were a District resident. For this purpose more than one-half a month shall be counted as a full month and one-half a month or less shall not be considered.
- (4) Do not claim the property tax credit. This credit is allowed only if the claimant lived in the District for the full twelve months of the year.

### When and Where to File

File your return as soon as possible after January 1, but not later than April 15, 1982. Mail or deliver it to the Department of Finance and Revenue, 300 Indiana Avenue, N.W., Washington, D.C. 20001.

### Extension of Time for Filing

If you require more time to file your return, or Schedule H, an automatic 2-month extension of time to file may be secured by filing a copy of Federal form 4868 with the Department of Finance and Revenue on or before April 15, 1982. If you need more than a 2-month extension of time, you should file a copy of Federal form 2688 on or before April 15, 1982. An extension of more than 6 months cannot be granted. A copy of form 4868 or 2688 with extension approved must also be attached to your D.C. return or Schedule H when it is filed. If you are not requesting an extension of time from the Internal Revenue Service, file D.C. Form FR-127, in duplicate, on or before April 15, 1982.

### Payment of Balance Due

Any balance of tax due must be paid with your return. If combined separate filing is elected, the combined net balance due must be paid with your return. Make your **check** or **money order** payable to the "D.C. Treasurer." Do not send **cash**. Write your social security number on your remittance.

### Penalties and Interest

The penalty for failure to file a return on time is 5 percent of the balance due (combined net balance due, if combined separate filing is elected) for each month or fraction thereof that such failure continues, but not more than 25 percent in the aggregate.

Interest at the rate of one and one-fourth percent per month or portion of a month must be paid on any tax which remains unpaid after the due date of the return. Interest is computed from the due date of the return to the date of payment and applies even though an extension of time may have been granted in which to file the return.

**Notice of Charge for Dishonored Checks.** — A penalty of \$15.00 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

### Declaration of Estimated Tax for 1982

File a 1982 Declaration of Estimated Tax, Form D-40-ES, by April 15, 1982, if you expect that your income will exceed \$1,000 from sources other than wages subject to withholding and will exceed \$500 after allowance

for personal exemptions. Payments of estimated tax are to be made quarterly.

### Joint or Separate Returns

It is generally advantageous for married couples to file separate returns if each has gross income in excess of \$750. You may file separate returns on one form D-40.

Joint returns must include all income of both spouses. The names of both spouses must be entered in the heading of the return. Both spouses must sign the return.

Separate returns should include only the income of the filing spouse. If combined separate filing is elected: (1) the husband must report his income in column A and the wife must report her income in column B; (2) the names of both spouses must be entered in the heading of the return; and (3) both spouses must sign the return. Do not claim an exemption for the other spouse if he (she) is filing a separate or combined separate return.

**Change of Address** — If you move during 1982 after filing your 1981 D.C. income tax return, notify the Department of Finance and Revenue of your new home address. This notification should be in writing and should contain the following information:

1. Name(s) under which the return is filed;
2. Address shown on return;
3. Your new address; and
4. Your social security number and, if applicable, your spouse's social security number.

### Deceased Taxpayers

If a person died in 1981 or in 1982 before filing a return for 1981, the executor, administrator or surviving spouse must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the surviving spouse may file a joint return and indicate in the signature area that he (she) is filing as surviving spouse.

Enter the date of death in the name and address area. It is not necessary to prorate the personal exemption or standard deduction of the deceased taxpayer, if he (she) died during 1981. If a refund is due, attach Form FR-147.

### Attachments to the Return

Fill in applicable items of income, adjustments, tax computation and deductions on the official return form and schedules. If you need more space, attach statements that follow the format of the official forms. Enter the totals shown on the supporting statements on the appropriate lines of the official forms. Be sure to put your name and social security number on any attachments.

### Check These Items Before Mailing Your Return

- (1) Signature(s) on return.
- (2) Social Security number(s) on return.
- (3) Name and address label from booklet attached to return or name and home address, including apartment number and zip code, typed or printed on return.
- (4) Withholding Statements attached for each employer. (Photostatic copies are not acceptable.)
- (5) If the property tax credit is claimed, Schedule H is attached.

- (6) Filing status checked, numbers inserted in exemption blocks, and first name and relationship of each dependent listed.
- (7) If sick pay exclusion is claimed, Form D-2440 attached.
- (8) If deductions are itemized, Schedule A attached.
- (9) If you report dividend and/or interest income, Schedule B attached.
- (10) If you report profit (or loss) from business or profession, Schedule C is attached.
- (11) If you report gain (or loss) from sales or other dispositions of property, Schedule D and/or copy of Federal Form 4797 attached.
- (12) If you report income from pensions and annuities, rents and royalties, partnerships, estates, trusts, unincorporated business, etc., Schedule E is attached.
- (13) If you claim credit for income tax paid to another state, a copy of the State tax return is attached.
- (14) If credit for child care expenses is claimed, Form D-2441 is attached.
- (15) All computations double checked for accuracy.
- (16) If there is a balance of tax due, your check or money order is attached.

### Taxpayer Assistance

If after reading these instructions you still need assistance, you may come to the Municipal Center Building, 300 Indiana Avenue, N.W., from January 4, 1982 to April 15, 1982 between the hours of 8:15 A.M. and 4:30 P.M., Monday thru Friday.

If the only assistance you need is the answer to a specific question, you may telephone us at 727-6103. Additional forms may be obtained by calling the tax forms section on 727-6170.

### Amended Returns

Form D-40X must be used to correct an Individual Income Tax Return (Form D-40). Do not file an amended return to provide additional information that has been requested by the Department of Finance and Revenue about any tax return you have already filed.

## SPECIFIC INSTRUCTIONS

The following specific instructions are applicable to both columns A and B. You must insert the income, deductions, exemptions, etc. in the appropriate column. You may not report the wife's income, deductions or exemptions in column A or the husband's in column B, if you elect to file combined separate returns.

### Instructions for Page 1, Form D-40

#### Lines 1 thru 5 — Filing Status and Exemptions

Place an "X" in the block which designates your filing status. Married persons not living together must file as single persons. Head of Family may be claimed only if you are single, or married and not living with your spouse, and you supported in your home one or more dependents. You must allocate the exemption for taxpayer and spouse together with the exemptions for 65 or over or blindness to the taxpayer to which they relate.

Indicate in the blocks beside the filing status

checked under the appropriate heading the personal exemptions to which you are entitled. You may claim an exemption for your spouse only if all the income of the spouse is included in this return or if your spouse had no income.

If you were 65 or over, enter a '1' in the block beside your filing status. If a joint return is filed and both husband and wife were 65 or over enter a '1' in each block under this heading. If only the husband is 65 or over enter a '1' in the block marked 'H' or if only the wife is 65 or over enter a '1' in the block marked 'W'.

If you were blind, enter a '1' in the block beside your filing status. If a joint return is filed, the figure '1' should be entered in the same manner as described above in the 65 or over instructions.

Enter in the block beside your filing status the number of dependents listed on page 2. If combined separate filing is elected, the dependents can be split between the husband and wife as they may mutually agree.

Add the numbers inserted in the various blocks and enter total in the block under Number of Exemptions. Multiply the number of exemptions to which you are entitled by \$750 and enter amount of exemptions in the amount column beside your filing status. If this is a part-year return this amount must be prorated. See instructions for line 9, page 1. It is no longer necessary to prorate the exemptions of a decedent on his final return.

If you were divorced or married during the year, your marital status on the last day of the taxable year shall control.

#### Line 6 — Adjusted Gross Income

Enter your adjusted gross income from line 41, page 2. If your adjusted gross income was \$5,000 or less, you were a resident for the entire year of 1981, and you do not wish to itemize deductions, you may find your tax in the tax table on page 8 of these instructions. In this case you should skip lines 7, 8, 9 and 10 and enter your tax on line 11.

#### Line 7 — Deductions

(a) All taxpayers may elect to claim the standard deduction instead of itemizing their deductions. On a return for a full 12 months, the standard deduction is 10% of the income on line 6 or \$1,000, whichever is lesser, for all taxpayers except married couples filing separately either on a combined form or separate forms. In these cases the standard deduction for each is 10% of his (her) income shown on line 6 or \$500, whichever is the lesser.

If your return is being filed for a period of less than 12 months, see instructions for How to File a Part-Year Return.

(b) If you itemize deductions, check the box on line 7(b) and enter total of itemized deductions from Schedule A. (See Instructions for Schedule A.)

(c) If husband and wife living together file separate returns or combined separate returns and one itemizes deductions, the other must also itemize his (her) deductions.

#### Line 9 — Exemptions

Enter amount of exemptions claimed above. Exemptions must be prorated on a part-year return according to the number of months you were a District resident.

The husband and wife must have both been residents of the District for the same period of time during 1981 if combined separate filing is elected.

#### Line 11 — Tax

Enter the amount of your tax from either the tax table on page 8 of these instructions or as computed based on the income tax rate schedule on page 2 of the return.

#### Line 12 — Credit for Tax Paid Another State

A resident of the District may claim a credit for income tax required to be paid, and which was in fact paid, to another state, territory or possession of the United States, or political subdivision thereof on income earned or received from sources within that jurisdiction while he (she) was a resident of the District. To arrive at the credit use the following procedure:

- (1) Compute your District income tax liability on all income received within and without, while a resident of the District.
- (2) To compute this credit, first find the percentage which the income subject to tax in the other jurisdiction, while a resident of the District bears to the total income received within and without while a District resident.
- (3) You may compute the maximum allowable credit by applying the formula below:

$$\frac{A}{B} \times C = D$$

(A) Is the income derived from sources and subject to tax in the other jurisdiction while you were a resident of the District. (Intangible personal property owned while a District resident is considered as being located within the District; therefore, income from such property (dividends, interest, etc.) is considered as being from within and not from without the District.

(B) Is your entire adjusted gross income from within and without, while a resident of the District.

(C) Is your District tax liability before any other credits.

(D) This is the maximum allowable credit. (This credit may not exceed your District tax liability before any other credits and cannot exceed the amount of tax paid to the other state).

Attach a copy of the tax return filed with the other jurisdiction to your D.C. return.

#### Line 13 — Credit for Political Campaign Contributions

Fifty percent of campaign contributions to the District of Columbia political candidates up to a maximum of \$50.00 on a joint return or \$25.00 on all others can be claimed for the offices listed below:

- (1) Electors of the President and Vice President of the United States;
- (2) The Mayor, members of the Council, and Delegate to the House of Representatives for the District of Columbia;
- (3) The members of the Board of Education;
- (4) National committeemen and national committeewomen for the District of Columbia;
- (5) Delegates from the District of Columbia to conventions of political parties nominating candidates for the Presidency and Vice Presidency of the United States;
- (6) Alternates to the officials referred to in numbers 4 and 5 above, where permitted by political party rules;
- (7) Such members and officials of local committees of political parties as may be designated by the duly authorized local com-

mittees of such parties for election at large or by ward in the District of Columbia.

You may not claim this credit if you were claimed as a personal exemption on another individual's D.C. income tax return.

The amount of the credit may not exceed the amount of tax shown on line 11 of your return.

#### Line 14 — Credit for Child Care Expenses

Certain payments made for child and dependent care may be claimed as a credit against your tax instead of an itemized deduction. If you maintain a household that included a child under age 15 or a dependent or spouse incapable of self care, you may be allowed a 6% credit for employment related expenses. These expenses must have been paid during the taxable year in order to enable you to work either full or part time. For detailed information, see Form D-2441.

#### Line 17 — D.C. Tax Withheld

Enter the total amount of D.C. income tax withheld during 1981 and attach copy "A" of all Forms D-2 or other approved substitute withholding tax statements to your return. Photostatic copies of withholding tax statements will not be accepted.

#### Line 18 — D.C. Estimated Tax Paid

Enter the amount of any 1981 estimated tax payments. If a joint 1981 estimated tax return was filed, the husband and wife may divide the estimated tax paid between them or either may claim the total amount paid.

#### Line 19 — Property Tax Credit

Enter the amount of any property tax credit to which you are entitled from either line 9 or line 14, Schedule H. This credit can not be divided between husband and wife on a combined separate return. It must be claimed by the claimant who completes Schedule H.

#### Lines 21, 22, 23 and 24 — Balance Due or Refund

If the total of your payments and credits on line 20 is less than your net tax, line 16, enter balance due on line 21. The amount shown on line 21 should be paid in full with your return unless combined separate filing was elected. If combined separate filing was elected, see instructions for lines 25 and 26.

If the total of your payments and credits on line 20 is more than your net tax, line 16, enter overpayment on line 22. Enter on line 23 the amount of overpayment you wish to have refunded to you. The amount on line 23 will be refunded if it is \$2.00 or more unless combined separate filing was elected. If combined separate filing was elected, see instructions for lines 25 and 26. Enter on line 24 the amount of overpayment you wish credited to your 1982 estimated tax. If combined separate filing is elected and if you are filing joint 1982 estimated tax vouchers, check the box on line 24.

#### Lines 25 and 26 — Combined Balance Due or Refund

Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. In any case where combined separate filing is elected, the balance due or refund of one spouse must be combined with the balance due or refund of the other spouse. For example:

- (1) If the husband has a balance due of \$50 (line 21) and the wife is due a refund of \$100 (line 23) the amounts should be combined. In this case the result is a net refund of \$50. Therefore, the husband should not send a check for the amount shown on line 21.
- (2) If the husband has a balance due of \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case the result is a net balance due of \$40, and a check or money order for \$40 should be sent with the return.
- (3) If both have a balance due on line 21, combine the amounts and enter combined net balance due on line 25. Send one check for combined amount.
- (4) If both have a refund due on line 23, combine the amounts and enter combined net refund on line 26. One refund check will be issued for the combined amount.

## Instructions for Page 2, Form D-40

### Dependents

Enter in the space provided the first name and relationship of each dependent claimed on your Federal income tax return. Enter the total number claimed in the block provided. If combined separate filing is elected, the dependents may be split between the husband and wife as they may mutually agree. Transfer the number claimed to the appropriate block(s) under Dependents on page 1.

### Line 27 — Wages, etc.

Report the full amount of your wages, salaries, fees, tips, commissions, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer.

All income received, regardless of source and unless specifically exempt, must be reported even though it may be offset by expenses and other deductions. Amounts paid to or on behalf of an employee or his beneficiary under Section 403(b) of the Internal Revenue Code to purchase a "tax sheltered annuity" are gross income for D.C. income tax purposes to the employee or his beneficiary. The employee or his beneficiary must include such amounts as income subject to tax on their D.C. income tax return. If this income is not included on your D.C. withholding statement, it should be added to the amount shown as wages.

If you are filing a return for a period of less than a full calendar year or fiscal year, include in your return all gross income received while you were a resident of the District.

### Lines 28 thru 32

Enter items of income as indicated on the return form. Supporting schedules must be attached for those items indicated on the return form.

### Line 33

Report the amount you receive from pensions or annuity on line 33, page 2 of Form D-40, if you have fully recovered the cost of the pension or annuity. You need not file or attach separate Schedule E.

### Adjustments to Income

#### Line 36 — Employee's Business Expense

Enter the total amount of Employee's Busi-

ness Expenses that were not paid by your employer. See instructions for Federal Form 1040 for specific items that may be claimed. Attach a schedule itemizing these expenses in detail. Payments to an individual retirement account (I.R.A.) by an employee are not deductible on your D.C. income tax return.

#### Line 37 — Alimony or Separate Maintenance Payments

To arrive at your adjusted gross income you may deduct periodic payment of alimony or separate maintenance made under a legally binding separate maintenance agreement or under a court decree. Do not deduct lump sum cash or property settlements, voluntary payments or amounts specified as child support.

#### Line 40 — Disability Income Exclusion

Enter the amount of "Sick Pay Exclusion" from the appropriate line of form D-2440. The amount of "Sick Pay Exclusion" claimed on your D.C. income tax return should be the same as the amount claimed on your Federal income tax return if you were a District resident for the full calendar year. Those individuals who file their D.C. income tax return on the basis of a taxable year of less than 12 months because they moved into or out of the District during the year must file form D-2440 for the period that they actually resided in the District. See form D-2440 for further instructions concerning the "Sick Pay Exclusion".

### Nontaxable Income

All items of nontaxable income must be reported in the schedule provided. Some examples of nontaxable income are:

- (1) Social Security benefits;
- (2) Veterans pensions received through the Veterans Administration;
- (3) Interest on obligations of the U.S. Government or any State or Municipality; and
- (4) Unemployment Compensation (Paid by the District of Columbia or a similar state agency)

**NOTE: These items of nontaxable income must be included on Schedule H (Form D-40) to arrive at the amount of your household gross income for purposes of computing your Property Tax Credit.**

## Instructions for Schedule A

### (Form D-40)

#### Itemized Deductions

Attach Schedule A to your return to support the amount of itemized deductions claimed.

Report only those deductions paid while you were a resident of the District. You must be able to support all itemized deductions claimed upon request by the Department of Finance and Revenue.

Generally, itemized deductions including interest expense may be copied from your Federal income tax return. Casualty losses should be claimed under "Miscellaneous".

- (1) **Medical and Dental Expenses** — Medical and dental expenses are deductible to the same extent as they are on your Federal income tax return. The following provisions apply:

- (a) Medicines and drugs must exceed 1% of adjusted gross income before

any deduction for these items is permitted.

- (b) Total medical and dental expenses must be reduced by 3% of your adjusted gross income.
- (c) A deduction is permitted for 50% of your medical insurance premiums (up to \$150) without any reduction because of the 3% exclusion.
- (d) The medical expenses must be paid for yourself, your spouse or one of your dependents. You may not deduct medical expenses for anyone who does not qualify as your dependent.

- (2) **Taxes** — Taxes are deductible to the same extent as they are allowable under Federal income tax law, with the following exceptions:

#### NOT ALLOWABLE

- (a) State, local and foreign income taxes,
- (b) D.C. income or Franchise taxes

#### ALLOWABLE

- (a) D.C. Recordation taxes
- (3) **Contributions** — Contributions to organizations which do not carry on their charitable activities to a substantial extent in the District of Columbia are not allowed on the D.C. return. The total deduction for contributions may not exceed 15% of the amount reported on line 6, page 1. A contribution carryover is not permitted.
- (4) **Interest** — Same as Federal law.
- (5) **Miscellaneous** — Miscellaneous deductions are allowable to the same extent as they are allowable under Federal income tax law, with the following exceptions:

- (a) Casualty losses are deductible as a miscellaneous deduction on the District return,
- (b) Political campaign contributions are not deductible as a miscellaneous deduction on the District return.

Moving expenses are deductible only to the extent of any reimbursement received from your employer; and such reimbursement must be included in your Adjusted Gross Income.

Excess deductions on the termination of an estate or trust are not allowable deductions on the D.C. Individual Income Tax Return of the beneficiary.

## Instructions for Schedule B

### (Form D-40)

#### Dividends and Interest

Attach Schedule B to your return to support the amount of dividends and/or interest reported.

**Dividends** — If you own stock you must report any payments (dividends) in the appropriate column and enter the total on line 2. Capital gain distributions and payments which constitute a return of capital must be included in this total.

Capital gain distributions should also be reported on line 3 and Schedule D (Form D-40) if you are required to file Schedule D (Form D-40) to report other capital gains or losses. If you do not have other gains or losses to report on Schedule D (Form D-40), you may enter 40 percent of the amount reported on line 3 on line 32(b), Form D-40.

Nontaxable distributions (return of capital) are to be reported on line 4.



Add lines 3 and 4 and enter total on line 5. Subtract line 5 from line 2 and enter balance on line 6 and again on line 28, Form D-40.

**Interest** — Enter all interest income in the appropriate column except interest from obligations of the United States, its agencies or instrumentalities or from any State or political subdivision thereof. Interest received from the following sources is subject to D.C. income tax:

1. Interest on a Federal income tax refund.
2. Interest on a life insurance policy that is left on deposit with the insurance company.
3. Interest on "All Savers" certificates.

The total amount of interest received should be entered on line 8 and again on line 29, Form D-40.

## Instructions for Schedule C (Form D-40)

### Profit (or Loss) from Business or Profession

If you owned a business in the District and your gross receipts were less than \$12,000 for the year, complete Schedule C. You must also complete Schedule C if you were a District resident and engaging in business outside the District. If you were engaging in business in the District you must include such income in an unincorporated business franchise tax return if your gross receipts were more than \$12,000.

Generally, the information which you furnished in your Federal Schedule C and attached to your Federal income tax return may be copied in Schedule C (Form D-40). However, no deduction may be claimed for contributions to a self-employment retirement plan by an individual. Attach Schedule C to your return (Form D-40) to support the amount of income (or loss) shown on line 31, page 2, Form D-40.

## Instructions for Schedule D (Form D-40)

### Gains and Losses from Sales or Other Dispositions of Property

Enter on line 32(a), page 2, Form D-40, the amount of gain (or loss) from the sale or exchange of capital assets from Schedule D.

If the gain (or loss) on Federal Form 4797, includes losses which are to be treated as itemized deductions on Schedule A (Form D-40), enter under miscellaneous deductions in Schedule A the total loss from line 11(b)(1), Federal Form 4797, and identify as loss from line 11(b)(1), Form 4797. Enter the amount on line 11(b)(2), Federal Form 4797, on line 32(c), page 2, Form D-40.

Generally, gains and losses from sales or other dispositions of property are treated in the same manner as they are for Federal income tax purposes. Non-business bad debts, as defined in the Internal Revenue Code of 1954, are treated as short-term capital losses. They are to be reported on Schedule D. Gains or losses reported on the Unincorporated Business Franchise Tax Return (Form D-30) should not be reported on Form D-40.

You must attach Schedule D (Form D-40) and/or a copy of Federal Form 4797 to your District income tax return to report gains (or losses) from the sale or other disposition of property.

If combined separate filing is elected, use Column A of Schedule D for husband and Column B for wife. All others use Column B.

If you are submitting a copy of Federal Form 4797 with your District return and combined separate filing has been elected, identify the recipient of the income on Form 4797 as follows: H for husband, W for wife and J for joint.

If combined separate filing is elected, use column A of Schedule E for husband and column B for wife. All other taxpayers use column B.

## Instructions for Schedule E (Form D-40)

### Part I — Pensions and Annuities

Report as income each year 3 percent of all money you paid toward your annuity or pension until you recover your cost tax-free. This is called "the 3-percent rule." Enter the figures called for in columns 1 through 6 of Schedule E, Part 1. Each line is for reporting one annuity or pension.

**Part-Year Annuities** — If your payments started after January 1, 1981, instead of reporting 3 percent, take .0025 (the equivalent of 1/12 of 3%) of cost and multiply it by the number of months for which you received payments in 1981.

**After you Recover Cost** — After you have recovered your cost tax-free (usually within the first few years), all you receive must be reported as income. You can then report your full pension or annuity on line 33, form D-40 without filling out Schedule E.

**Noncontributory Annuities** — If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included on line 33, form D-40.

**Other Joint and Survivorship Annuities** — If after the death of one annuitant, another person continues to receive the annuity payments, the new recipient must continue to report income in the same manner as the deceased annuitant, except for any amount being reported as "sick pay." (See Disability Pensions.)

**Payments to Beneficiaries** — Payments to beneficiaries of deceased employees are not excludable from gross income on your District income tax return.

**Pension, Profit-Sharing and Stock-Bonus Distributions** — Lump-sum distributions received within one tax year from a qualified annuity plan are treated as long-term capital gains for D.C. income tax purposes to the same extent such distributions qualify as long-term capital gains for Federal income tax purposes. If any portion of the distribution is treated as ordinary income for Federal income tax purposes, it should be reported on your District return as ordinary income. The District law does not contain a provision that would permit income averaging of the ordinary income portion of the distribution.

**Disability Pensions** — If your employer's plan provides for the payment of a disability pension when you become totally and permanently disabled due to sickness or injury, such payments should be reported as "Sick

Pay" on Form D-2440 or Federal Form 2440 and are excludable from gross income to the same extent as they are for Federal income tax purposes until such time as you reach age 65. Thereafter, you must report the payments received under the 3-percent rule. However, upon death of the disability annuitant, the surviving spouse must immediately report the payments received under the 3-percent rule.

### Part II — Rents and Royalties

Rental income received from property located in the District is subject to the D.C. unincorporated business franchise tax if gross rental income exceeds \$12,000 during the year.

If the rental income is not taxable on the D.C. unincorporated business franchise tax return, copy the detailed information from Part II of Schedule E of your Federal income tax return.

### Part III — Income from Partnerships, Estates, Trusts and Other Sources

A partnership, estate or trust engaged in a trade, business, or profession in the District or receiving income from renting property located in the District may be required to file an unincorporated business franchise tax return. (See instructions for Form D-30.)

**Subchapter S Corporation** — These corporations are treated the same as any other corporation for D.C. income or franchise tax purposes. A stockholder's share of the income or loss of such corporations should not be reported on his D.C. income tax return. However, actual distributions from the earnings or surplus of such corporations are dividends and must be reported on Schedule B (Form D-40).

**Partnerships** — For the tax year in which the last day of the partnership year falls, report your share of the ordinary income (or loss) of the partnership whether actually received by you or not.

If the partnership had additional first year depreciation which was not deducted in arriving at the ordinary net income (loss) of the partnership, furnish a schedule showing the amount of the additional first year depreciation being claimed by you.

Items of income, deduction, etc., to be carried to your individual return are shown in Schedule I of the partnership return, Form D-65. Enter on the appropriate lines and schedules of your individual return your share of such income and deductions.

**Estates and Trusts** — If you are a beneficiary of an estate or trust, report your share of the net income which is either required to be distributed to you or has been paid or credited to your account. Enter your share of the net gain (or loss) from the sale or exchange of capital assets and certain other property in the appropriate schedules of your individual return.

**Other Income** — Report income such as prizes, winnings, and recoveries of bad debts and other items which reduced your tax in a prior year.

**Fellowship Grants and Awards** — Report the full amount of a grant or fellowship award as taxable income unless you can establish that it was a gift and not payment in whole or in part for services performed. Submit full details with your return if you believe it was a gift.

### Part IV — Income (or Loss) from Unincorporated Business

As owner or part owner of an unincorporated

business, you must report in this schedule the portion of your share of the income (or loss) of the business, whose taxable year ends within or with the year covered by your return, which was not taxable by the District to the unincorporated business. The amount to be reported in Schedule E, Part IV may be found in Schedule M, Column 8, of the D.C. unincorporated business franchise tax return, Form D-30, filed by the business.

### Depreciation claimed on Schedule C and/or Part II of Schedule E

Furnish information as required. The depreciation allowance does not apply to inventories, stock-in-trade or land.

You must use the same method of computing depreciation or depletion as is used on your Federal income tax return if such method is approved by the Internal Revenue Service.

The District law does not have a provision similar to the investment tax credit provided for by Federal law.

The basis to be used in computing depreciation shall be the same basis as that provided by Federal law.

### Instructions for Schedule H (Form D-40) Property Tax Credit

If you qualify for the property tax credit and if you are required to file a D.C. Individual Income Tax Return, Form D-40, attach completed Schedule H to the return. If you are not required to file a D.C. Individual Income Tax Return and you qualify for the property tax credit, Schedule H should be completed and filed by itself.

If Schedule H is filed by itself, Title V, Sec. 1(a) requires you to furnish your Social Security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and will only be used for tax administration purposes.

### Who May Qualify

You must meet all of the following conditions to qualify for the Property Tax Credit.

1. You must own or rent the home you occupy in the District for the full twelve months of 1981.
2. Your Household Gross Income must have been \$20,000 or less during 1981.
3. If you were not 65 or over before December 31, 1981, you must not have been claimed as a dependent on anyone else's 1981 Federal, State or D.C. income tax return.
4. The house or apartment which is your home must not be part of a Public Housing Project.
5. IF YOU ARE AGE 62 OR OLDER, BLIND, OR DISABLED, you may use Property Tax Table B only if you, together with your spouse (if married) provide 50% or more of the Household Gross Income. Persons blind or disabled do not have to meet this 50% test.

### How To File

Your claim for property tax credit, Schedule H (Form D-40), must be attached to your 1981 D.C. income tax return, Form D-40, if you are required to file a 1981 D.C. income tax return. If you are not required to file a 1981 D.C. income

tax return, Schedule H (Form D-40), Property Tax Credit Claim, may be filed by itself. If filed by itself it should be filed by April 15, 1982. If filed with your D.C. income tax return it should be filed by April 15, 1982. However, a reasonable extension of time, not to exceed 6 months, may be granted for the filing of your return, or Schedule H. See Extension of Time for Filing in General Instructions for Form D-40.

File your Schedule H at the time you file your tax return. Filing a separate Schedule H after you have originally filed a tax return could delay your refund if there is one due.

### Important Definitions

1. The word "home" means the claimant's dwelling house whether owned or rented and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home and may include a multi-unit or a multi-purpose building and a part of the land on which it is located.

2. The word "household" means all individuals living in the home.

3. The term "household gross income" means all income received by every individual living in the home.

4. The term "rent paid" is that amount paid by or on behalf of a claimant to a landlord solely for the right of occupancy of a home in the District, including the right to use the personal property therein. Utility charges may be included in the amount of rent paid if they are included in the amount paid to a landlord in connection with the right of occupancy. "Rent paid" does not include: advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.

5. The term "members of a household" means all members of one household whether or not they are related; for example, two or more unrelated individuals sharing an apartment or house constitute the members of a household.

6. The term "age 62 or over" means anyone who reached age 62 or older during 1981.

7. The word "blind" means anyone whose central visual acuity does not exceed 20/200 in the better eye with corrected lenses or the widest diameter of the visual field is no greater than 20%.

8. The word "disabled" means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification of such physical or mental impairment shall be attested to by a licensed physician selected by the claimant at his or her own expense. Proof of the disability claim must be completed on the back page of the Schedule H.

**NOTE: The questions at the top of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as this information is furnished. If you claim the property tax credit under Part B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or over, blind or**

**disabled. You must also indicate if you were the recipient of rent subsidies during 1981.**

**Complete Part A or Part B to claim your property tax credit. Do not complete both Part A and Part B.**

**ONLY ONE MEMBER OF A HOUSEHOLD CAN CLAIM THE PROPERTY TAX CREDIT.**

### Instructions for Numbered Lines of Schedule H

**Lines 1, 2 and 3** — Enter the totals of Columns 1, 2 or 3 from the Household Gross Income Schedule on appropriate lines 1, 2 and 3 of the Summary of Household Gross Income Schedule.

**Line 4** — Add lines 1, 2 and 3 on the Summary of Household Gross Income Schedule and enter the total on line 4.

### Part A

**Line 5** — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to the credit.

**Line 6** — If you owned your home in the District on December 31, 1981 and you either rented or owned your home in the District during all of 1981, enter the amount of your annual D.C. real estate taxes. The amount of your annual D.C. real estate taxes may be found on the 1st half of your 1982 D.C. real estate tax bill.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1981 and you either owned or rented your home in the District during all of 1981, enter 15% of rent paid. If you rented more than one home in the District during 1981 divide the total amount paid your last landlord during 1981 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on Line 6.

**Line 7** — Find the amount of your property tax credit from Property Tax Credit Table A or compute the amount of your credit in accordance with the instructions on page 16.

The Property Tax credit obtained must be reduced by any rent subsidy received during 1981. (See line 8.)

### Part B

**Line 10** — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to claim the credit under Part B.

**Line 11** — If you owned your home in the District on December 31, 1981 and you either rented or owned your home in the District during all of 1981, enter the amount of your annual D.C. real estate taxes. The amount of your annual D.C. real estate taxes may be found on the 1st half of your 1982 D.C. real estate tax bill.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1981 and you either owned or



rented your home in the District during all of 1981, enter 15% of rent paid. If you rented more than one home in the District during 1981, divide the total amount paid your last landlord during 1981 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 11.

**Line 12** — Find the amount of your property tax credit from Property Tax Credit Table B or

compute the amount of your credit in accordance with the instructions on page 16. The Property Tax Credit obtained must be reduced by any rent subsidy received during 1981. (See line 13.)

**Household Gross Income Schedule** — You must list all income of every member living in the household on this schedule beside the categories listed, whether the income is subject to D.C. income tax or not, in order to compute the property tax credit.

List in column 1 all the income of the applicant (claimant).

List in column 2 all the income of the claimant's spouse, and list in column 3 all the income of all other members living in the home you own or rent.

All income whether subject to D.C. income tax or not, must be reported for all members of the household, or the claim for property tax credit will be disallowed.

**1981 Optional Tax Table for Incomes of \$5,000 or Less**  
(From Line 6, Page 1, total adjusted gross income)

**Do not use this Table if your Return is Filed for a Period of Less than 12 Months**

If your total adjusted gross income (line 6, page 1) is more than \$5,000, complete lines 7 through 11 on page 1.

Your tax may be found in the table below under the optional method of computing tax if (1) you are reporting on a cash basis for the full calendar year; (2) your adjusted gross income for the calendar year is \$5,000 or less; (3) your income is derived solely from salaries, wages, dividends and interest; and (4) your spouse, if filing a separate return, also uses the Optional Tax Table or takes the 10% standard deduction in lieu of itemizing deductions.

To find your tax, read down income columns until you find the line covering the total adjusted gross income shown on line 6, page 1. Then read across to appropriate columns headed by the amount corresponding to the total amount of exemptions claimed. Enter tax on line 11, page 1.

If adjusted gross income on line 6, page 1, is —		And the total amount of exemptions claimed is —					
At least	But less than	\$750	\$1,500	\$2,250	\$3,000	\$3,750	\$4,500 or more
Your tax is —							
\$ 0	\$ 850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
850	950	1.00	0	0	0	0	0
950	1,050	3.00	0	0	0	0	0
1,050	1,150	5.00	0	0	0	0	0
1,150	1,250	6.50	0	0	0	0	0
1,250	1,350	8.50	0	0	0	0	0
1,350	1,450	10.00	0	0	0	0	0
1,450	1,550	12.00	0	0	0	0	0
1,550	1,650	14.00	0	0	0	0	0
1,650	1,750	15.50	.50	0	0	0	0
1,750	1,850	17.50	2.50	0	0	0	0
1,850	1,950	19.00	4.00	0	0	0	0
1,950	2,050	21.50	6.00	0	0	0	0
2,050	2,150	24.00	8.00	0	0	0	0
2,150	2,250	27.00	9.50	0	0	0	0
2,250	2,350	29.50	11.50	0	0	0	0
2,350	2,450	32.50	13.00	0	0	0	0
2,450	2,550	35.00	15.00	0	0	0	0
2,550	2,650	37.50	17.00	2.00	0	0	0
2,650	2,750	40.50	18.50	3.50	0	0	0
2,750	2,850	43.00	20.50	5.50	0	0	0
2,850	2,950	46.00	23.50	7.00	0	0	0
2,950	3,050	48.50	26.00	9.00	0	0	0
3,050	3,150	51.50	28.50	11.00	0	0	0
3,150	3,250	55.00	31.50	12.50	0	0	0
3,250	3,350	59.00	34.00	14.50	0	0	0
3,350	3,450	62.50	37.00	16.00	1.00	0	0
3,450	3,550	66.00	39.50	18.00	3.00	0	0
3,550	3,650	69.50	42.00	20.00	5.00	0	0
3,650	3,750	73.00	45.00	22.50	6.50	0	0
3,750	3,850	77.00	47.50	25.00	8.50	0	0
3,850	3,950	80.50	50.50	28.00	10.00	0	0
3,950	4,050	84.00	54.00	30.50	12.00	0	0
4,050	4,150	87.50	57.50	33.00	14.00	0	0
4,150	4,250	91.50	61.00	36.00	15.50	.50	0
4,250	4,350	96.00	65.00	38.50	17.50	2.50	0
4,350	4,450	100.50	68.50	41.50	19.00	4.00	0
4,450	4,550	105.00	72.00	44.00	21.50	6.00	0
4,550	4,650	109.50	75.50	46.50	24.00	8.00	0
4,650	4,750	114.00	79.00	49.50	27.00	9.50	0
4,750	4,850	118.50	83.00	53.00	29.50	11.50	0
4,850	4,950	123.00	86.50	56.50	32.50	13.00	0
4,950	5,000	127.50	90.00	60.00	35.00	15.00	0



# DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX RETURN

1981

For Calendar Year 1981 or Other  
taxable year beginning \_\_\_\_\_, 1981 and ending \_\_\_\_\_, 19\_\_\_\_.

PRINT OR TYPE YOUR NAME & ADDRESS IF YOU DO NOT USE THE LABEL.

Your social security no.	<b>ATTACH LABEL</b>	Your first name and initial	Last name
Your occupation		Spouse's name (If joint or combined)	
Spouse's social security no.		Present home address (Number and street)	Apt. no.
Spouse's occupation		City	State Zip Code

Not to be filled in by Taxpayer

A	B	A	B
C	D	C	D

If you moved into or out of the District in 1981, enter dates of residence in the District FROM \_\_\_\_\_ TO \_\_\_\_\_ and enter the number of months you were a resident. \_\_\_\_\_

FILING STATUS		EXEMPTIONS				Part-Year residents must prorate their exemptions		NUMBER OF EXEMPTIONS		Amount to be entered on line 9	
		YOURSELF	65 or OVER	BLIND	DEPENDENTS						
1	<input type="checkbox"/> Single	1	+	+	+	+	+	+	+	X 750 =	
2	<input type="checkbox"/> Head of Family	2	+	H	W	+	H	W	+	X 750 =	
3	<input type="checkbox"/> Married Filing Jointly	2	+	+	+	+	+	+	+	X 750 =	
4	<input type="checkbox"/> Married and spouse is filing separate Form D-40	1	+	+	+	+	+	+	+	X 750 =	
5	<input type="checkbox"/> Married Filing Separate on this Combined Form	1	+	+	+	+	+	+	+	X 750 =	
		Col. A	1	+	+	+	+	+	+	X 750 =	
		Col. B	1	+	+	+	+	+	+	X 750 =	

If Combined Separate Filing is elected, use Col. A for Husband and Col. B for Wife, otherwise use Col. B only.

TAXABLE INCOME		COLUMN A	COLUMN B
6. Total adjusted gross income (from line 41, page 2) If none, enter "None" . . . . .	6.		
7. (a) If standard deduction is claimed and line 6 is \$5000 or more, married persons filing separately enter \$500. All others enter 10% of line 6 (part year returns, see instructions) or \$1000 whichever is lesser; or (b) Enter itemized deductions (Schedule A) and check here <input type="checkbox"/> . . . . .	7.		
8. Line 6 less line 7 . . . . .	8.		
9. Enter amount of exemptions from above . . . . .	9.		
10. Taxable income (line 8 less line 9) . . . . .	10.		

TAX CREDITS AND PAYMENTS		COLUMN A	COLUMN B
11. Tax from either Tax Table or Income Tax Rate Schedule . . . . .	11.		
12. Credit: tax paid to another state on income derived therefrom. See instructions. ▶	12.		
13. Credit for D.C. campaign contributions. See instructions. . . . . ▶	13.		
14. Credit for child care expenses. Attach Form D-2441. . . . . ▶	14.		
15. Total of lines 12, 13 and 14 . . . . .	15.		
16. Net Tax. Subtract line 15 from line 11 and enter difference (but not less than zero)	16.		
17. D.C. income tax withheld. Attach Withholding statements. . . . . ▶	17.		
18. 1981 estimated tax payments . . . . . ▶	18.		
19. Property Tax Credit. Attach Schedule H. . . . .	19.		
20. Total payments and credits. Add lines 17, 18 and 19. . . . .	20.		
21. If line 16 is more than line 20, enter BALANCE DUE. Pay in full . . . . . ▶	21.		
22. If line 16 is less than line 20, enter OVERPAYMENT. . . . .	22.		
23. Amount of line 22 you wish REFUNDED. (Refunds under \$2.00 made only upon application.) . . . . . ▶	23.		
24. Amount of line 22 you wish credited to 1982 ESTIMATED TAX. . . . . ▶	24.		
Check box, if joint 1982 estimated tax vouchers are filed. <input type="checkbox"/>			
25. Combined Return NET BALANCE DUE. Pay in full . . . . . ▶	25.		
26. Combined Return NET REFUND. (Refunds under \$2.00 made only upon application) ▶	26.		

TO REDUCE PRINTING COST, IF YOU DO NOT NEED D.C. TAX FORMS AND INSTRUCTIONS MAILED TO YOU NEXT YEAR, CHECK THE BOX AND SEE INSTRUCTIONS. ☐

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only

Your signature	Date	Spouse's signature (if filing jointly, BOTH must sign even if only one had income)	Date	Telephone	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Preparer's signature						
Firm's name (or yours, if self-employed) and address				E.I. No.		
				Zip code		



# DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX RETURN

1981

For Calendar Year 1981 or Other  
taxable year beginning \_\_\_\_\_, 1981 and ending \_\_\_\_\_, 19\_\_\_\_.

PRINT OR TYPE YOUR NAME & ADDRESS IF YOU DO NOT USE THE LABEL.

Your social security no.	<b>ATTACH LABEL</b>	Your first name and Initial	Last name
Your occupation		Spouse's name (If joint or combined)	
Spouse's social security no.		Present home address (Number and street)	Apt. no.
Spouse's occupation		City	State Zip Code

Not to be filled in by Taxpayer

If you moved into or out of the District in 1981, enter dates of residence in the District FROM \_\_\_\_\_ TO \_\_\_\_\_ and enter the number of months you were a resident. ▶

FILING STATUS		EXEMPTIONS				Part-Year residents must prorate their exemptions		NUMBER OF EXEMPTIONS	Amount to be entered on line 9
		YOURSELF	65 or OVER	BLIND	DEPENDENTS				
1	<input type="checkbox"/> Single	1	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =
2	<input type="checkbox"/> Head of Family	2	+	H <input type="checkbox"/> W <input type="checkbox"/>	+	H <input type="checkbox"/> W <input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =
3	<input type="checkbox"/> Married Filing Jointly	2	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =
4	<input type="checkbox"/> Married and spouse is filing separate Form D-40	1	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =
Spouse's Name _____									
5	<input type="checkbox"/> Married Filing Separate on this Combined Form	Col. A 1	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =
		Col. B 1	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	= <input type="checkbox"/> X 750 =

If Combined Separate Filing is elected, use Col. A for Husband and Col. B for Wife, otherwise use Col. B only.

		COLUMN A	COLUMN B
6.	Total adjusted gross income (from line 41, page 2) If none, enter "None" . . . . .		
7.	(a) If standard deduction is claimed and line 6 is \$5000 or more, married persons filing separately enter \$500. All others enter 10% of line 6 (part year returns, see instructions) or \$1000 whichever is lesser; or (b) Enter itemized deductions (Schedule A) and check here <input type="checkbox"/> . . . . .		
8.	Line 6 less line 7 . . . . .		
9.	Enter amount of exemptions from above . . . . .		
10.	Taxable income (line 8 less line 9) . . . . .		
11.	Tax from either Tax Table or Income Tax Rate Schedule . . . . .		
12.	Credit: tax paid to another state on income derived therefrom. See instructions. ▶		
13.	Credit for D.C. campaign contributions. See instructions. ▶		
14.	Credit for child care expenses. Attach Form D-2441. ▶		
15.	Total of lines 12, 13 and 14 . . . . .		
16.	Net Tax. Subtract line 15 from line 11 and enter difference (but not less than zero)		
17.	D.C. income tax withheld. Attach Withholding statements. ▶		
18.	1981 estimated tax payments ▶		
19.	Property Tax Credit. Attach Schedule H. . . . .		
20.	Total payments and credits. Add lines 17, 18 and 19. . . . .		
21.	If line 16 is more than line 20, enter BALANCE DUE. Pay in full ▶		
22.	If line 16 is less than line 20, enter OVERPAYMENT. . . . .		
23.	Amount of line 22 you wish REFUNDED. (Refunds under \$2.00 made only upon application.) ▶		
24.	Amount of line 22 you wish credited to 1982 ESTIMATED TAX. ▶ 24. <input type="text"/>		
Check box, if joint 1982 estimated tax vouchers are filed. <input type="checkbox"/>			
25.	Combined Return NET BALANCE DUE. Pay in full ▶	25. <input type="text"/>	
26.	Combined Return NET REFUND. (Refunds under \$2.00 made only upon application) ▶	26. <input type="text"/>	

TO REDUCE PRINTING COST, IF YOU DO NOT NEED D.C. TAX FORMS AND INSTRUCTIONS MAILED TO YOU NEXT YEAR, CHECK THE BOX AND SEE INSTRUCTIONS. ▶ ☐

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Spouse's signature (If filing jointly, BOTH must sign even if only one had income)		
Paid Preparer's Use Only	Preparer's signature ▶	Date	Telephone	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address ▶	E.I. No. ▶		Zip code ▶	

**SCHEDULES A & B**

(Form D-40)

 DEPARTMENT OF  
FINANCE AND  
REVENUE

GOVERNMENT OF THE DISTRICT OF COLUMBIA

**ITEMIZED DEDUCTIONS AND  
DIVIDEND AND INTEREST INCOME**

Attach to Form D-40

**1981**

Name(s) as shown on Form D-40

Your social security number

**Schedule A — Itemized Deductions (Schedule B on Back)**

COLUMN A—Husband only, if filing combined separate return

COLUMN B—Wife's separate return and all others

**MEDICAL AND DENTAL EXPENSES** (not compensated by insurance or otherwise)

**MEDICAL AND DENTAL EXPENSES** (not compensated by insurance or otherwise)

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)

2 Medicine and drugs

2 Medicine and drugs

3 Enter 1% of line 6, col. A, Form D-40

3 Enter 1% of line 6, col. B, Form D-40

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)

5 Enter balance of insurance premiums for medical care not entered on line 1

5 Enter balance of insurance premiums for medical care not entered on line 1

6 Enter other medical and dental expenses:

6 Enter other medical and dental expenses:

a Doctors, dentists, nurses, etc.

a Doctors, dentists, nurses, etc.

b Hospitals

b Hospitals

c Transportation

c Transportation

d Other (itemize—include hearing aids, dentures, eyeglasses, etc.)

d Other (itemize—include hearing aids, dentures, eyeglasses, etc.)

7 Total (add lines 4 through 6d)

7 Total (add lines 4 through 6d)

8 Enter 3% of line 6, col. A, Form D-40

8 Enter 3% of line 6, col. B, Form D-40

9 Subtract line 8 from line 7 (if less than zero, enter zero)

9 Subtract line 8 from line 7 (if less than zero, enter zero)

10 Total (add lines 1 and 9)

10 Total (add lines 1 and 9)

11 TAXES—Real estate

11 TAXES—Real estate

a. General sales tax

a. General sales tax

b. General sales tax on motor vehicles

b. General sales tax on motor vehicles

Other (itemize)

Other (itemize)

12 Total taxes

12 Total taxes

13 CONTRIBUTIONS (itemize)

13 CONTRIBUTIONS (itemize)

14 Total contributions (not to exceed 15% of line 6, column A, Form D-40)

14 Total contributions (not to exceed 15% of line 6, column B, Form D-40)

15 INTEREST EXPENSE—Home mortgage

15 INTEREST EXPENSE—Home mortgage

Other (itemize)

Other (itemize)

16 Total interest expense

16 Total interest expense

17 MISCELLANEOUS DEDUCTIONS (itemize)

17 MISCELLANEOUS DEDUCTIONS (itemize)

18 Total miscellaneous deductions

18 Total miscellaneous deductions

19 TOTAL ITEMIZED DEDUCTIONS. Enter here and on Form D-40, page 1, line 7(b), Column A.

19 TOTAL ITEMIZED DEDUCTIONS. Enter here and on Form D-40, page 1, line 7(b), Column B.

Name(s) as shown on Form D-40 (Do not enter name and social security number if shown on other side)	Your social security number

COLUMN A — Husband only, if filing combined separate return			COLUMN B — Wife's separate return and all others		
<b>1. DIVIDEND INCOME—List gross dividends including capital gain distributions and other distributions on stock.</b>			<b>1. DIVIDEND INCOME—List gross dividends including capital gain distributions and other distributions on stock.</b>		
<b>2. Total .....</b>			<b>2. Total .....</b>		
<b>3. Capital Gain Distributions— Report on separate Schedule D*</b> .....			<b>3. Capital Gain Distributions— Report on separate Schedule D*</b> .....		
<b>4. Non-Taxable Distributions</b>			<b>4. Non-Taxable Distributions</b>		
<b>5. Add lines 3 and 4 .....</b>			<b>5. Add lines 3 and 4 .....</b>		
<b>6. Dividends—line 2 less line 5. Enter here and on Form D-40, page 2, line 28, Column A. ▶</b>			<b>6. Dividends—line 2 less line 5. Enter here and on Form D-40, page 2, line 28, Column B. ▶</b>		

[illegible]

## SCHEDULE C

(Form D-40)

DEPARTMENT OF  
FINANCE AND  
REVENUEGOVERNMENT OF THE DISTRICT OF COLUMBIA  
PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorship)

▶ Attach to Form D-40

1981

Name(s) as shown on Form D-40

Your social security number

A. Main business activity \_\_\_\_\_; product \_\_\_\_\_  
(For example: retail — hardware; wholesale — tobacco; services — legal; manufacturing — furniture; etc.)

B. Business name \_\_\_\_\_ C. Federal Employer Identification Number \_\_\_\_\_

D. Business address \_\_\_\_\_

E. Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. \_\_\_\_\_

F. Method of inventory valuation \_\_\_\_\_

G. Was there any major change in determining quantities, costs, or valuations between opening and closing inventories?

☐ YES ☐ NO. If "Yes," attach explanation.

IMPORTANT — If you are engaged in a trade, business or profession in the District and your gross receipts or sales are over \$12,000, file Form D-30.

All applicable lines and schedules must be filled in.

## Income

1 a Gross receipts or sales	1a		
b Returns and allowances	1b		
c Balance (subtract line 1b from line 1a)		1c	
2 Cost of goods sold and/or operations (Schedule C-1, line 8)		2	
3 Gross profit (subtract line 2 from line 1c)		3	
4 Other income (attach schedule)		4	
5 Total income (add lines 3 and 4)		5	

## Deductions

6 Advertising		28 Telephone	
7 Amortization		29 Travel and entertainment	
8 Bad debts from sales or services		30 Utilities	
9 Bank charges		31 Wages	
10 Car and truck expenses		32 Other expenses (specify):	
11 Commissions		a	
12 Depletion		b	
13 Depreciation (explain in Schedule C-3)		c	
14 Dues and publications		d	
15 Employee benefit programs		e	
16 Freight (not included on Schedule C-1)		f	
17 Insurance		g	
18 Interest on business indebtedness		h	
19 Laundry and cleaning		i	
20 Legal and professional services		j	
21 Office supplies		k	
22 Pension and profit-sharing plans		l	
23 Postage		m	
24 Rent on business property		n	
25 Repairs (explain in Schedule C-2)		o	
26 Supplies (not included on Schedule C-1)		p	
27 Taxes (explain in Schedule C-2)		q	
		r	
		s	
		t	

33 Total deductions (add amounts in columns for lines 6 through 32t) ▶ 33

34 Net profit (or loss) (subtract line 33 from line 5)

Enter here and in the appropriate column on Form D-40, page 2, line 31 ▶ 34



## SCHEDULE C

(Form D-40)

DEPARTMENT OF  
FINANCE AND  
REVENUEGOVERNMENT OF THE DISTRICT OF COLUMBIA  
PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorship)

▶ Attach to Form D-40

1981

Name(s) as shown on Form D-40

Your social security number

- A. Main business activity \_\_\_\_\_; product \_\_\_\_\_  
(For example: retail — hardware; wholesale — tobacco; services — legal; manufacturing — furniture; etc.)
- B. Business name \_\_\_\_\_ C. Federal Employer Identification Number \_\_\_\_\_
- D. Business address \_\_\_\_\_
- E. Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. \_\_\_\_\_
- F. Method of inventory valuation \_\_\_\_\_
- G. Was there any major change in determining quantities, costs, or valuations between opening and closing inventories?  
☐ YES ☐ NO. If "Yes," attach explanation.

IMPORTANT — If you are engaged in a trade, business or profession in the District and your gross receipts or sales are over \$12,000, file Form D-30.

All applicable lines and schedules must be filled in.

## Income

1 a Gross receipts or sales	1a			
b Returns and allowances	1b			
c Balance (subtract line 1b from line 1a)			1c	
2 Cost of goods sold and/or operations (Schedule C-1, line 8)			2	
3 Gross profit (subtract line 2 from line 1c)			3	
4 Other income (attach schedule)			4	
5 Total income (add lines 3 and 4)			5	

## Deductions

6 Advertising		28 Telephone	
7 Amortization		29 Travel and entertainment	
8 Bad debts from sales or services		30 Utilities	
9 Bank charges		31 Wages	
10 Car and truck expenses		32 Other expenses (specify):	
11 Commissions		a	
12 Depletion		b	
13 Depreciation (explain in Schedule C-3)		c	
14 Dues and publications		d	
15 Employee benefit programs		e	
16 Freight (not included on Schedule C-1)		f	
17 Insurance		g	
18 Interest on business indebtedness		h	
19 Laundry and cleaning		i	
20 Legal and professional services		j	
21 Office supplies		k	
22 Pension and profit-sharing plans		l	
23 Postage		m	
24 Rent on business property		n	
25 Repairs (explain in Schedule C-2)		o	
26 Supplies (not included on Schedule C-1)		p	
27 Taxes (explain in Schedule C-2)		q	
		r	
		s	
		t	

33 Total deductions (add amounts in columns for lines 6 through 32t) ▶ 33

34 Net profit (or loss) (subtract line 33 from line 5)

Enter here and in the appropriate column on Form D-40, page 2, line 31 34

NAME (CLAIMANT)		Your social security no.	
PRESENT HOME ADDRESS (Number and street)		Spouse's social security no.	
CITY	STATE	ZIP CODE	APT. NO.
If address of property for which tax credit is claimed is different from above, list here.			
Is the property for which the tax credit being claimed: (check one) <input type="checkbox"/> Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House			

IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND FILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CLAIM WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.

A. Did you rent or own your home in the District during the entire calendar year 1981? If you checked "NO", you are not entitled to the credit.	A	YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block)	B	real estate <input type="checkbox"/> rent <input type="checkbox"/> tax
If you checked the box for real estate tax, complete the following from your real estate tax bill or assessment notice:		
SQUARE NO.	LOT NO.	For Office use only:
If you checked the box for rent, complete the following:		
LANDLORD'S NAME	LANDLORD'S TELEPHONE NO.	For Office use only:
LANDLORD'S ADDRESS		
C. Did you or your Landlord receive rental supplements during 1981? If you checked "YES", see instructions on how to compute your credit.	C	YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on anyone else's 1981 Federal, State or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 65 years of age before December 31, 1981.	D	YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public housing project during 1981? If you checked "YES", you are not entitled to the credit.	E	YES <input type="checkbox"/> NO <input type="checkbox"/>

IMPORTANT: Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before computing either Part A or Part B below.

COMPLETE EITHER PART A OR PART B

**PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.**

5. Enter amount of household gross income from line 4, Page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ....
- 6a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) .....
- b. Enter annual rent paid for 1981..... multiply by 15% and enter here. ....
7. Property tax credit from Table A or as computed .....
8. Less rental supplements received in 1981 (if any) .....
9. Property tax credit allowable — maximum credit allowable is \$750. ....

5		
6a		
6b		
7		
8		
9		

**PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.**

- F. Do you, or you and your spouse (if married), provide 50% or more of household gross income? Yes ☐ No ☐. If you checked "No" and are not blind or disabled you are not entitled to claim the property tax credit under Part B. However, you may qualify under Part A—see instructions for lines 5, 6 and 7.
10. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ....
- 11a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) .....
- b. Enter annual rent paid for 1981..... multiply by 15% and enter here. ....
12. Property tax credit from Table B or as computed. ....
13. Less rental supplements received in 1981 (if any) .....
14. Property tax credit allowable — maximum credit allowable is \$750. ....

Check appropriate block  
age 62 or older ☐  
blind ☐  
disabled ☐

10		
11a		
11b		
12		
13		
14		

IF THIS CLAIM IS ATTACHED TO A D.C. INCOME TAX RETURN, CHECK BOX ☐ AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON LINE 19, FORM D-40.

*I declare under the penalties provided by law that this claim, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete claim. If the claim is prepared by a person other than the claimant, his declaration is based on all the information related to the claim of which he has any knowledge.*

SIGNATURE OF CLAIMANT	DATE
CLAIMANT'S TELEPHONE NUMBER	
SIGNATURE OF PREPARER OTHER THAN CLAIMANT	DATE

HOUSEHOLD GROSS INCOME SCHEDULE You must include the total income of all members living in the household you own or rent.				For Office use only:
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) Business income				
(d) Taxable portion of Pensions & Annuities				
(e) Taxable capital gain				
(f) Alimony received				
LESS: Adjustments to income				
ADJUSTED GROSS INCOME				
(g) Social Security and/or Railroad Retirement				
(h) Non-taxable portion of Pensions & Annuities				
(i) Unemployment Insurance and/or Workmen's Compensation				
(j) Support Money and/or Public Assistance Grants				
(k) Interest on U.S., State and Municipal Obligations				
(l) Sick Pay excluded from income on Form D-40				
(m) Non-taxable portion of military compensation				
(n) Fellowship awards and grants				
(o) Life insurance proceeds				
(p) Non-taxable portion of Long-term capital gain				
(q) Veteran's pensions and disability payments				
(r) GI bill benefits				
(s) Loss on time insurance				
(t) Income subject to Unincorporated Business Tax				
(u) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

SUMMARY OF HOUSEHOLD GROSS INCOME			
1. Total income of claimant from Column 1	1		
2. Total income of spouse from Column 2	2		
3. Total income of all other persons from Column 3	3		
4. Total household gross income (add lines 1 through 3). Enter here and on Line 5, Part A or Line 10, Part B, whichever is applicable.	4		

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE (ALL OTHERS)							
(a)				(c)			
(b)				(d)			

**INSTRUCTIONS**

**How To Compute Your Property Tax Credit**

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit on page 16 of the instructions.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

Physician's Certification of Blind or Disabled Claimants

Name of Claimant	Social security number

I certify that the above named taxpayer was (check only one box—see instruction):

(i) ☐ Blind.

(ii) ☐ Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months.

(iii) ☐ Physically or mentally impaired on January 1, 1981.

Name of physician

Physician's address

Physician's signature	Date

Instructions for Physician's Certification

**A. Definition of Blind** — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with corrected lenses or the widest diameter of the visual field is no greater than 20%."

**B. Definition of Disabled** — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

(Form D-40)

CAPITAL GAINS AND LOSSES

▶ **Attach to Form D-40.** ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments and gains (but not losses) on personal assets such as a home or jewelry.

1981

Name(s) as shown on Form D-40

Your social security number

IF COMBINED SEPARATE FILING IS ELECTED, USE COL. A FOR HUSBAND AND COL. B FOR WIFE, OTHERWISE USE COL. B ONLY.

a. Kind of property and description (Example, 100 shares of "z" Co.)	b. Date acquired Mo., day, yr.	c. Date sold Mo., day, yr.	d. Gross sales price less expense of sale	e. Cost or other basis	f. LOSS If column (e) is more than (d) subtract (d) from (e)		g. GAIN If column (d) is more than (e) subtract (e) from (d)	
					COLUMN A	COLUMN B	COLUMN A	COLUMN B
1								
2a Gain from sale or exchange of a principal residence held one year or less, from Federal Form 2119, lines 7 or 11 (attach copy Federal Form 2119) . . .								
b Short-term capital gain from installment sales from Federal Form 6252, line 19 or 27 . . . . .								
3 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries, other than gains (or losses) reported on a D-30 Franchise Tax Return. . . . .								
4 Add lines 1, 2 and 3 in column f and column g. . . . .								
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss) . . . . .								
6 Short-term capital loss carryover from years beginning after 1969. . . . .							( )	( )
7 Net short-term gain or (loss), combine lines 5 and 6. . . . .								

8								
9a	Gain from sale or exchange of a principal residence held more than one year, from Federal Form 2119, lines 7, 11, 16 or 18 (attach copy Federal Form 2119) . . . . .							
b	Long-term capital gain from installment sales from Federal Form 6252, line 19 or 27 . . . . .							
10	Enter your share of net long-term gain (or loss) from partnerships and fiduciaries, other than gains (or losses) reported on a D-30 Franchise Tax Return. . . . .							
1	Add lines 8, 9 and 10 in column f and column g. . . . .							
2	Combine line 11, column f and line 11, column g and enter the net gain or (loss) . . . . .							
3	Capital gain distributions . . . . .							
4	Enter gain, if applicable, from Federal Form 4797, line 5(a)(1) . . . . .							
5	Net long-term gain from small business corporations (Subchapter S) should not be reported on Schedule D (Form D-40) . . . . .							
6	Combine lines 12 through 15 . . . . .							
7	Long-term capital loss carryover from years beginning after 1969 . . . . .						( )	( )
8	Net long-term gain or (loss), combine lines 16 and 17 . . . . .							

(Form D-40)

CAPITAL GAINS AND LOSSES

▶ Attach to Form D-40. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments and gains (but not losses) on personal assets such as a home or jewelry.

1981

Name(s) as shown on Form D-40

Your social security number

IF COMBINED SEPARATE FILING IS ELECTED, USE COL. A FOR HUSBAND AND COL. B FOR WIFE, OTHERWISE USE COL. B ONLY.

a. Kind of property and description (Example, 100 shares of "z" Co.)	b. Date acquired Mo., day, yr.	c. Date sold Mo., day, yr.	d. Gross sales price less expense of sale	e. Cost or other basis	f. LOSS If column (e) is more than (d) subtract (d) from (e)		g. GAIN If column (d) is more than (e) subtract (e) from (d)	
					COLUMN A	COLUMN B	COLUMN A	COLUMN B
1								
2a Gain from sale or exchange of a principal residence held one year or less, from Federal Form 2119, lines 7 or 11 (attach copy Federal Form 2119) . . .								
b Short-term capital gain from installment sales from Federal Form 6252, line 19 or 27 . . . . .								
3 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries, other than gains (or losses) reported on a D-30 Franchise Tax Return. . . . .								
4 Add lines 1, 2 and 3 in column f and column g. . . . .								
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss) . . . . .								
6 Short-term capital loss carryover from years beginning after 1969. . . . .							( )	( )
7 Net short-term gain or (loss), combine lines 5 and 6. . . . .								

8								
9a	Gain from sale or exchange of a principal residence held more than one year, from Federal Form 2119, lines 7, 11, 16 or 18 (attach copy Federal Form 2119) . . . . .							
b	Long-term capital gain from installment sales from Federal Form 6252, line 19 or 27 . . . . .							
0	Enter your share of net long-term gain (or loss) from partnerships and fiduciaries, other than gains (or losses) reported on a D-30 Franchise Tax Return. . . . .							
1	Add lines 8, 9 and 10 in column f and column g. . . . .							
2	Combine line 11, column f and line 11, column g and enter the net gain or (loss) . . . . .							
3	Capital gain distributions . . . . .							
4	Enter gain, if applicable, from Federal Form 4797, line 5(a)(1) . . . . .							
5	Net long-term gain from small business corporations (Subchapter S) should not be reported on Schedule D (Form D-40) . . . . .							
6	Combine lines 12 through 15 . . . . .							
7	Long-term capital loss carryover from years beginning after 1969 . . . . .						( )	( )
8	Net long-term gain or (loss), combine lines 16 and 17 . . . . .							

# SCHEDULE E

(Form D-40)

DEPARTMENT OF  
FINANCE AND  
REVENUE

GOVERNMENT OF THE DISTRICT OF COLUMBIA

## SUPPLEMENTAL INCOME SCHEDULE

(From pensions and annuities, rents and royalties, partnerships,  
estates and trusts, unincorporated businesses, etc.)

▶ Attach to Form D-40

1981

Name(s) as shown on Form D-40

Your social security number

A HUSBAND AND WIFE MAY FILE SEPARATE RETURNS (COMBINED ON THIS FORM) BY USING COLUMN A FOR HUSBAND AND COLUMN B FOR WIFE. SINGLE PERSONS, HEADS OF FAMILY, MARRIED PERSONS FILING JOINTLY AND A MARRIED PERSON WHOSE SPOUSE IS FILING ON A SEPARATE FORM D-40 USE COLUMN B.

### PART I INCOME FROM ANNUITIES AND PENSIONS

If you have fully recovered the cost of your pension or annuity and it is fully taxable, report the amount on line 33, page 2 of Form D-40. Do not file Schedule E.

1. Cost of annuity (total amount you paid in)	2. Amount received tax-free in prior years	3. Remainder of your cost (column 1 less column 2)	4. Total amount received this year	5. Excess, if any, of column 4 over column 3	6. Enter column 5 or 3% of column 1, whichever is greater	
					Column A	Column B
1.						
2. Total Part I income						

### PART II INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation (explain in Schedule E-2) or depletion	4. Repairs and other expenses (explain in Schedule E-1)	5. Net profit (or loss) (column 2 less sum of columns 3 and 4)	
				Column A	Column B
3.					
4. Total Part II income					

### PART III INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES

1. Name and address	2. Check applicable box		3. Federal employer identification number	4. Income (or loss)	
	Partnership	Estate or Trust		Column A	Column B
5.					
6. Other Sources (state source)					
7. Total Part III income					

### PART IV INCOME (OR LOSS) FROM UNINCORPORATED BUSINESS

As owner or part owner of an unincorporated business, you are required to include in this schedule that part of your share of the income (or loss) of such business for its entire taxable year ended in 1981 which was not taxable, by the District, to the unincorporated business.

1. Business name and address	2. D.C. Business Tax Registration Number	3. Total net income (or loss) from Schedule M, column 8, Form D-30	
		Column A	Column B
8.			
9. Total Part IV income			
10. Total Income from Parts I, II, III and IV. Enter here and on line 34, page 2, Form D-40.			





# PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																							
		At least:												But less than:											
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440	
At least	But less than	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440		
Your Property Tax Credit is —																									
\$ 0	\$ 500	\$ 6	\$ 25	\$ 44	\$ 63	\$ 82	\$ 101	\$ 120	\$ 139	\$ 158	\$ 177	\$ 196	\$ 215	\$ 234	\$ 253	\$ 272	\$ 291	\$ 310	\$ 329	\$ 348	\$ 367	\$ 386	\$ 405	\$ 424	
500	1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417	
1,000	1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410	
1,500	2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403	
2,000	2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395	
2,500	3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388	
3,000	3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	
3,500	4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	
4,000	4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	
4,500	5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	
5,000	5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	
5,500	6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230	
6,000	6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220	
6,500	7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211	
7,000	7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174	
7,500	8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	
8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	
8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	
9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	
9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

# PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —

If your household gross income (line 5, Schedule H) is --		At least		But less than																					
		\$450	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	
At least		\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920	
Your Property Tax Credit is --																									
\$ 0	\$ 500	\$423	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	456	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750	750
1,000	1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750	750
1,500	2,000	422	441	460	479	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750	750
2,000	2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750	750
2,500	3,000	457	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750	750
3,000	3,500	394	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634	634
3,500	4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	626
4,000	4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	619
4,500	5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	611
5,000	5,500	284	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	584
5,500	6,000	285	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	575
6,000	6,500	285	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	565
6,500	7,000	286	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	556
7,000	7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	519
7,500	8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	508
8,000	8,500	187	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	497
8,500	9,000	186	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	486
9,000	9,500	184	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	474
9,500	10,000	183	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	463
10,000	11,000	177	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	407
11,000	12,000	161	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	381
12,000	13,000	154	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	354
13,000	14,000	150	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	328
14,000	15,000	150	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	302
15,000	16,000	150	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	218
16,000	17,000	150	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	188
17,000	18,000	150	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	158
18,000	19,000	150	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	128
19,000	20,000	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	98

# PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																						
		At least																						
At least		But less than																						
		\$920	\$940	\$960	\$980	\$1,000	\$1,020	\$1,040	\$1,060	\$1,080	\$1,100	\$1,120	\$1,140	\$1,160	\$1,180	\$1,200	\$1,220	\$1,240	\$1,260	\$1,280	\$1,300	\$1,320	\$1,340	
Your Property Tax Credit is —		But less than																						
		\$940	\$960	\$980	\$1,000	\$1,020	\$1,040	\$1,060	\$1,080	\$1,100	\$1,120	\$1,140	\$1,160	\$1,180	\$1,200	\$1,220	\$1,240	\$1,260	\$1,280	\$1,300	\$1,320	\$1,340	\$1,360	
\$ 0	500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
7,500	8,000	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	
		590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	
		580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	
		571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	
		534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
9,500	10,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	
		512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	
		501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	
		489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	
		478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
15,000	16,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	
		396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	
		369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	
		343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	
		317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
19,000	20,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	
		203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	
		173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	
		143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	
		113	128	143	158	173	188	203	218	233	248	263												

# PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is --		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is --																						
		At least																						
		\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780	
At least	But less than	Your Property Tax Credit is --																						
		\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780	and up	
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
7,000	7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
9,500	10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
10,000	11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
15,000	16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750	
		533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750		
		503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750		
		473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750		
		443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743		

# PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																				
		At least																				
\$	0	\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400
But less than		But less than																				
		\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420
Your Property Tax Credit is —																						
\$	500	\$ 8	\$28	\$48	\$68	\$88	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	\$268	\$288	\$308	\$328	\$348	\$368	\$388	\$408
500	1,000	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403
1,000	1,500	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398
1,500	2,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393
2,000	2,500	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388
2,500	3,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383
3,000	3,500	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378
3,500	4,000	0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373
4,000	4,500	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
4,500	5,000	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363
5,000	5,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331
5,500	6,000	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324
6,000	6,500	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316
6,500	7,000	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309
7,000	7,500	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301
7,500	8,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294
8,000	8,500	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286
8,500	9,000	0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279
9,000	9,500	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271
9,500	10,000	0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264
10,000	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,500	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,000	11,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,500	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,000	12,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,500	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,000	13,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,500	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,000	14,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,500	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,000	15,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,500	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,500	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,000	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,500	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,000	18,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,500	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	19,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
At least	But less than	At least																					
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840
		\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	
Your Property Tax Credit is —																							
\$	0	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750	\$750
	500	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750
	1,000	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
	1,500	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	750
	2,000	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	750
	2,500	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
	3,000	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
	3,500	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
	4,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
	4,500	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
	5,000	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750	750
	5,500	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	750
	6,000	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	750
	6,500	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	750
	7,000	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	750
	7,500	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	750
	8,000	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	750
	8,500	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	750
	9,000	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	750
	9,500	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	750
	10,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	750
	11,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	750
	12,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	750
	13,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	750
	14,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	750
	15,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	750
	16,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	750
	17,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	750
	18,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	750
	19,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	750

# PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																							
		At least											But less than												
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240			
\$	At least	But less than	Your Property Tax Credit is —																						
			\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240 and up			
0 500 1,000 1,500 2,000 2,500			\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500 3,000 3,500 4,000 4,500			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000 5,500 6,000 6,500 7,000			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500 8,000 8,500 9,000 9,500			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000 11,000 12,000 13,000 14,000			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,000 16,000 17,000 18,000 19,000			750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
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## INSTRUCTIONS

## How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit as follows:

**PART A — FOR CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.**

The following percentages are applicable for the computation of the credit under Part A, Schedule H.

If household gross income is: The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

1. Enter amount of household gross income \_\_\_\_\_
  2. Multiply by appropriate percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5% or 4.0%) \_\_\_\_\_
  3. Result \_\_\_\_\_
  4. Enter amount of property taxes paid or 15% of rent paid \_\_\_\_\_
  5. Enter amount from line 3 above \_\_\_\_\_
  6. Balance (line 4 less line 5) \_\_\_\_\_
  7. Multiply amount on line 6 by appropriate percentage (95% or 75%) \_\_\_\_\_
  8. Property Tax Credit. Round to nearest whole dollar \_\_\_\_\_
- Enter Property Tax Credit on line 7 of Schedule H.**

**PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.**

The following percentages are applicable for the computation of the credit under Part B, Schedule H.

If household gross income is: The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income \_\_\_\_\_
2. Multiply by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) \_\_\_\_\_
3. Result \_\_\_\_\_
4. Enter amount of property taxes paid or 15% of rent paid \_\_\_\_\_
5. Enter amount from line 3 above \_\_\_\_\_
6. Property Tax Credit (line 4 less line 5) Round to nearest whole dollar \_\_\_\_\_

**Enter Property Tax Credit on line 12 of Schedule H.**

**NOTE:** Maximum credit allowable for either PART A or PART B is \$750.